

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

\* \* \* \* \*

William McDermott,

Plaintiff,

vs.

ORDER ADOPTING REPORT  
AND RECOMMENDATION

Internal Revenue Service; Brent  
Cochran; Minnesota Department  
of Revenue; State of Minnesota;  
J. Bonnie Rehder, Recorder Clay  
County, Minnesota; and Lori  
Johnson, Auditor/Tax Assessor  
Clay County, Minnesota, and  
Mark W. Everson, Commissioner  
of the Internal Revenue Service,

Defendants.

Civ. No. 06-1071 (JMR/RLE)

\* \* \* \* \*

Based upon the Report and Recommendation of the United States Magistrate Judge  
Raymond L. Erickson, and after an independent review of the files, records and proceedings in the  
above-entitled matter, **IT IS ORDERED:**

That the County Defendants' Motion to Dismiss and for Summary Judgment [Docket No.  
83] is granted.

Dated: July 27, 2009

s/James M. Rosenbaum  
Judge James M. Rosenbaum  
United States District Court